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GOVERNMENT GAZETTE

BOLETIM OFICIAL

SUPPLEMENT

(SUPLEMENTO)

GOVERNMENT OF GOA, DAMAN AND DIU

Secretariat

Law Department

Panjim, 8th April, 1964

The following Act passed by the Legislative Assembly of Goa, Daman and Diu received the assent of the President of India on the 7th April 1964 and is published for general information.

The Goa, Daman and Diu Entertainment Tax Act, 1964

(No. 2 of 1964)

An Act to consolidate and amend the law for imposing a tax in respect of admission to entertainments in the Union Territory of Goa, Daman and Diu and for certain matters connected therewith.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Fifteenth Year of the Republic of India as follows:

1. *Short title, extent and commencement.* — (1) This Act may be called the Goa, Daman and Diu Entertainment Tax Act, 1964.

(2) It extends to the whole of the Union Territory of Goa, Daman and Diu.

(3) It shall come into force on the 1st day of April 1964.

2. *Definitions.* — In this Act, unless there is anything repugnant in the subject or context —

(a) «admission to any entertainment» includes admission to any place in which the entertainment is held;

(b) «Commissioner» means a person appointed by Government as Commissioner for the purpose of this Act;

(c) «complimentary ticket» means a ticket or pass for admission to any entertainment free of any payment or at a reduced rate of payment for such admission;

(d) «entertainment» includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment;

(e) «Government» means the Government of the Union Territory of Goa, Daman and Diu;

(f) «payment for admission» includes —

(i) any payment for seats or other accommodation in a place of entertainment,

(ii) any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing of the entertainment which, without the aid of such instrument or contrivance such person would not get; and

(iii) any payment for any purpose whatsoever connected with an entertainment or for a programme of synopsis thereof which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment,

(iv) any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving tax or more tax is required;

(g) «prescribed» means prescribed by rules made under this Act;

(h) «proprietor» in relation to any entertainment includes any person responsible for, or for the time being in charge of, the management thereof.

3. *Levy of Tax.* — (1) (a) There shall be levied and paid to the Government on all payments for admission to any entertainment, other than a game or sport, a tax (hereinafter referred to as entertainment tax) at the following rates, namely: —

- i) on payments for admission not exceeding 100 naye paise — nil.
- ii) on payments for admission exceeding 100 naye paise, but not exceeding 200 naye paise — 25% of the total amount paid.
- iii) on payments for admission exceeding 200 naye paise — 30% of the total amount paid.

(b) Where the entertainment is derived from a game or sport, entertainment tax shall be paid as aforesaid at the following rates, namely: —

- i) on payments for admission not exceeding 100 naye paise — nil.
- ii) on payments for admission exceeding 100 naye paise, but not exceeding 200 naye paise — 10% of the total amount paid.
- iii) on payments for admission exceeding 200 naye paise — 15% of the total amount paid.

(2) In computing the tax payable under sub-section (1), the tax leviable shall be computed with reference to each single person admitted and shall, wherever necessary, be rounded off to the nearest naya paise, fractions of half-a-naya paise and over being counted as one, and less than half-a-naya paise being disregarded.

(3) Where the payment for admission to any entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced charge, the entertainment tax shall be paid on the amount of the lump sum; but where the Commissioner is of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such amount as appears to the Commissioner to represent the right of admission to entertainment in respect of which the entertainment tax is payable.

(4) There shall be levied and paid to the Government on every complimentary ticket issued by the proprietor the entertainment tax at the appropriate rate prescribed under sub-section (1), as if full payment had been made for admission to the entertainment according to the class of set or accommodation which the holder of such ticket is entitled to occupy or use and the holder of such ticket shall be deemed to have been admitted for payment for the purpose of this Act.

4. *Mode of levy.* — (1) Save as otherwise provided by this Act, no person other than a person who has to perform some duty in connection with an entertainment or a duty imposed upon him by any law, shall be admitted to any entertainment, except with a ticket stamped with an impressed, embossed, engra-

ved or adhesive stamp (not used before) issued by the Government for the purposes of revenue and denoting that the proper entertainment tax has been paid.

(2) Notwithstanding anything contained in sub-section (1), the Government may, on the application of a proprietor of any entertainment in respect of which entertainment tax is payable under section 3, allow the proprietor on such conditions as may be prescribed, to make payment of the tax due —

- (a) by a consolidated payment of a percentage, to be fixed by the Government, of the gross sum received by the proprietor on account of payment for admission to the entertainment and on account of the tax;
- (b) on the basis of the returns of payments for admission to the entertainment and on account of the tax;
- (c) in accordance with the results recorded by any mechanical contrivance which automatically registers the number of persons admitted.

5. *Exemptions.* — (1) Entertainment tax shall not be levied on payments for admission to any entertainment where the Commissioner is satisfied that,

- (a) the whole of the takings thereof are devoted to philanthropic or charitable purposes; or
- (b) the entertainment is of an educational or scientific character; or
- (c) the entertainment is provided by a drama or other theatrical performance.

(2) The Government may exempt from entertainment tax any ticket or complimentary ticket issued to a person in uniform serving in the defence forces of India, subject to such conditions as may be prescribed.

(3) The Government may, by general or special order exempt any entertainment or class of entertainments from liability to entertainment tax in whole or in part.

Explanation:—For the purposes of sub-section (1) the takings of an entertainment shall not be deemed to be devoted to philanthropic or charitable purposes if such takings are to be devoted to the benefit of any particular religious purpose or any particular caste or community other than any class of citizens declared by the Government as socially or educationally backward.

6. *Power to inspect.* — (1) The Commissioner or any Officer of Government duly authorised in writing by him in this behalf, may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment, at any reasonable time with a view to inspect whether the provisions of this Act or the rules made thereunder are being complied with.

(2) The proprietor of every entertainment and the owner or person in charge of any place which is ordinarily used as a place of entertainment shall give every reasonable assistance to the inspecting officer in the performance of his duties under sub-section (1).

(3) If any person prevents or obstructs the entry of the inspecting officer, he shall, in addition to any other punishment to which he may be liable under

any law for the time being in force, be punished with fine which may extend to five hundred rupees on conviction before a Magistrate.

7. *Recoveries.*—(1) Any sum due on account of entertainment tax shall be recoverable as an arrear of land revenue under the law for the time being in force.

8. *Penalty.*—(1) If any person is admitted to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable, in respect of each offence, to a fine which may extend to rupees five hundred and shall also be liable to pay any tax which should have been paid.

(2) Any person who contravenes any of the provisions of this Act for which no other punishment has been provided for in this Act, shall, on conviction before a Magistrate, be liable to a fine which may extend to five hundred rupees.

9. *Compounding of offences.*—The Commissioner or any other officer duly authorised by him in this behalf may recover from any person who has committed or is reasonably suspected of having committed an offence against this Act or the rules made thereunder, by way of composition of such offence—

- (a) where the offence consists of the failure to pay, or the evasion of, any tax payable under this Act, in addition to the tax so payable, a sum of money not exceeding two hundred rupees or double the amount of the tax payable, whichever is greater; and
- (b) in other cases, a sum of money not exceeding two hundred rupees.

10. *Delegation of powers.*—(1) The Government may, by notification in the Official Gazette, delegate to the Commissioner or to any other officer all or any of its powers under this Act.

(2) The Commissioner may, with the approval of the Government, delegate to any officer subordinate to him, any of his powers under this Act other than powers delegated to him by the Government.

11. *Protection of action and bar of limitation.*—(1) No suit, prosecution or other legal proceeding shall lie against any officer or employee of the Government for anything done or intended to be done in pursuance of this Act or any rule or order made thereunder.

(2) No suit, prosecution or other legal proceeding shall be instituted against the Government or against any officer or employee of the Government after six months from the date of the commission of the act complained of.

12. *Cognizable Offence.*—Notwithstanding anything contained in the Code of Criminal Procedure, 1898, but subject to the other provisions of this Act,—

- (1) an offence under this Act shall be a cognizable offence under the said Code; and
- (2) only Magistrates of the First Class shall have jurisdiction to try any such offence.

13. *Prohibition of levy by local authorities.*—

(1) Notwithstanding anything contained in any law relating to a municipality, local board, village

panchayat or other local authority, no municipality, local board, village panchayat or other local authority shall levy any tax on entertainment in respect of which entertainment tax is leviable under this Act.

(2) Nothing contained in sub-section (1) shall affect the levy by any local authority referred to therein, of a tax at a flat rate per cinema show or performance on cinema shows or performances in accordance with the law enabling the imposition of such a tax.

14. *Power to make rules.*—(1) The Government may by notification in the Official Gazette make rules generally to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for,—

- (a) securing the payment of entertainment tax;
- (b) the supply accounting and use of stamps or stamped tickets, for the stamping of tickets and for securing the defacement of stamps when used;
- (c) the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund on such stamps;
- (d) the use of tickets covering the admission of more than one person and the calculation of tax thereon;
- (e) the calculation of the tax on the transfer of seat or accommodation from one part of a place of entertainment to another and on payment for seats or other accommodation;
- (f) controlling the use of mechanical contrivances (including the prevention of its misuse);
- (g) the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments in respect of which the tax due is payable in accordance with the provisions of section 4, sub-section (2);
- (h) requiring proprietors referred to in clause (g) to furnish security for payment of tax and prescribing conditions for forfeiture of such security;
- (i) the presentation and disposal of applications for exemption from payment of the entertainment tax or for the refund thereof; and
- (j) the exemption from entertainment tax or from any part thereof in respect of soldiers, sailors or other defence forces in uniform;
- (k) the issue of passes by a proprietor of a place of entertainment for the admission to the place of entertainment, of persons who have to perform any duty in connection with the entertainment or any other duty imposed upon them by law;
- (l) any other matter which are required to be prescribed by this Act.

(3) If any person acts in contravention of, or fails to comply with, any such rules, he shall, on conviction by a Magistrate, be liable to fine which may extend to five hundred rupees.

(4) Such rules shall be placed on the table of the Legislative Assembly, Goa, Daman and Diu for a period of 14 days and shall be subject to such modifications as may be made therein by the Assembly and shall thereupon be published in the Official Gazette.

15. *Repeal and Savings.*—(1) On the commencement of this Act, any law in force in the Union Territory of Goa, Daman and Diu, authorising the levy of a stamp duty on tickets of admission to any entertainment and any other law corresponding to this Act shall stand repealed.

(2) The provisions of section 6 of the General Clauses Act, 1897 shall apply to such repeal as if such law is an enactment and this Act is a re-enactment thereof.

16. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act the Government may, by order, as occasion requires, do anything (not inconsistent with this Act) which appears to it to be necessary for removing the difficulty.

S. BALAKRISHNAN
Law Secretary

Notification

In exercise of powers conferred by sub-section (2) of section 3 of the Goa, Daman and Diu (Laws) Regulation, 1962, the Lieutenant Governor hereby appoints the 15th April 1964 as the date on which the provisions of the Acts mentioned in the schedule below shall come into force in the Union Territory of Goa, Daman and Diu.

SCHEDULE

1. The Indian Railways Act, 1890.
2. The Indian Railway Board Act, 1905.
3. The Railway Protection Force Act, 1957.

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

S. Balakrishnan, Law Secretary.
Panjim, 9th April, 1964.